

# Senate Study Bill 3048 - Introduced

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON BOLKCOM)

## A BILL FOR

1 An Act relating to an income tax checkoff for the anatomical  
2 gift public awareness and transplantation fund, making an  
3 appropriation, and including retroactive applicability  
4 provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 142C.15, subsection 1, Code 2011, is  
2 amended to read as follows:

3 1. An anatomical gift public awareness and transplantation  
4 fund is created as a separate fund in the state treasury under  
5 the control of the Iowa department of public health. The fund  
6 shall consist of moneys remitted by the county treasurer of  
7 a county or by the department of transportation which were  
8 collected through the payment of a contribution made by an  
9 applicant for registration of a motor vehicle pursuant to  
10 section 321.44A, moneys transferred to the fund as provided in  
11 section 422.12N, and any other contributions to the fund.

12 Sec. 2. NEW SECTION. 422.12N Income tax checkoff for  
13 anatomical gift public awareness and transplantation fund.

14 1. A person who files an individual or a joint income tax  
15 return with the department of revenue under section 422.13  
16 may designate one dollar or more to be paid to the anatomical  
17 gift public awareness and transplantation fund created in  
18 section 142C.15. If the refund due on the return or the  
19 payment remitted with the return is insufficient to pay the  
20 amount designated by the taxpayer to the anatomical gift public  
21 awareness and transplantation fund, the amount designated  
22 shall be reduced to the remaining amount of refund or the  
23 remaining amount remitted with the return. The designation  
24 of a contribution to the anatomical gift public awareness and  
25 transplantation fund under this section is irrevocable.

26 2. The director of revenue shall draft the income tax form  
27 to allow the designation of contributions to the anatomical  
28 gift public awareness and transplantation fund on the tax  
29 return. The department of revenue, on or before January 31,  
30 shall transfer the total amount designated on the tax return  
31 forms due in the preceding calendar year to the anatomical gift  
32 public awareness and transplantation fund. However, before  
33 a checkoff pursuant to this section shall be permitted, all  
34 liabilities on the books of the department of administrative  
35 services and accounts identified as owing under section 8A.504

1 and the political contribution allowed under section 68A.601  
2 shall be satisfied.

3 3. The department of public health shall authorize payment  
4 of moneys from the anatomical gift public awareness and  
5 transplantation fund, in accordance with section 142C.15.

6 4. The department of revenue shall adopt rules to administer  
7 this section.

8 5. This section is subject to repeal under section 422.12E.

9 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
10 retroactively to January 1, 2012, for tax years beginning on  
11 or after that date.

12 EXPLANATION

13 This bill creates an income tax checkoff for the anatomical  
14 gift public awareness and transplantation fund.

15 Taxpayers filing individual or joint income tax returns  
16 will be allowed to designate \$1 or more to be paid to the  
17 anatomical gift and public awareness and transplantation fund  
18 created in Code section 142C.15. If the refund due on the  
19 return or payment remitted with the return is less than the  
20 amount designated by the taxpayer, the amount designated shall  
21 be reduced to the remaining amount of refund or payment on the  
22 return. Designations to the fund are irrevocable.

23 The bill directs the director of revenue to create an  
24 appropriate tax return form to allow for the checkoff, and to  
25 transfer the total amount designated to the fund by January  
26 31 of each year. Under current law and the bill, moneys  
27 collected for purposes of the fund and deposited in the fund  
28 are appropriated to the Iowa department of public health for  
29 purposes specified in statute.

30 The bill directs the department of public health to  
31 authorize payments from the fund in accordance with Code  
32 section 142C.15.

33 The anatomical gift public awareness and transplantation  
34 fund checkoff is subject to the repeal requirements in Code  
35 section 422.12E, which limits to four the number of income tax

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1 checkoffs that can appear on the income tax return. When the  
2 same four income tax return checkoffs have been provided on the  
3 income tax return for two consecutive years, the two checkoffs  
4 for which the least amount has been contributed through March  
5 15 of the second tax year are automatically repealed.

6 The bill applies retroactively to January 1, 2012, for tax  
7 years beginning on or after that date.